

35

י. סט. ל.ט.

מדינת ישראל

משרד ראש הממשלה

גנזך המדינה

F: Finance

מחלקת הכספים והאגף הכלכלי

Municipality of Tulkarm - Municipal Auditors

Report 1945-46

1946 - 1945

מדינת ישראל
גנזך המדינה



Municipality of Tulkarm - Municipality

מ - 195/35

2.6/1 - 3326

03/03/2008

02-112-04-07-01

מ

ארץ ישראל
ממשלת המנדט

מזהה פרוט
מזהה סוג
כתובת

מחלקת הכספים והאגף הכלכלי

י. סט. ל.ט.

י. סט. ל.ט.

195/35

① adg. Municipal Auditor 1759/131/21/1/11 15.2.

② M. Birtas

With 4 with encls. are submitted
for your information
Draft letter encls is submitted

P L. 1946

③ To Auditor - 21.9.46. - 6/10

1 R. W. S. 10.46.3 ✓

④ De. Lawrence J. (723)

21.9.46

8/26/46

bu. 15.10.46.

B. 19.

bu. 10.11.46.

16/10

(5) Ag. Municipal Auditor

Any observations which you may have on folio ④
would be appreciated.

B. 19
for C.S.

(6)

Chief Secretary.

Pages (4)&(4a). paragraph 6 Business Tax.

It is suggested that the Corporation should be asked to
report the present position. The whole of the arrears
for 1945/46 should have been recovered by now.

Paragraphs 18 & 19. The reason for a reference to the
appointment of an Engineer is obscure. The proper main-
tenance of Licensing Registers etc, is a matter for the
Accountant's and not the Engineer's Department.

Paragraph 21. The suggestion was made in the interests
of economy. The District Commissioner is free to accept
or reject it.

ACTING AUDITOR.

C.S.D. 80

10/11/46 00784-00,000-1432.46

18 November, 1946.

- (7) Please draft as at min. (6)
- (8) To D.C. Samaria - 20/11/46.
- (9) Reminder to D.C. 21/12/46
- (10) From D.C. Samaria - 19/12/46.

I have written d/o to Mr. Fuller (D.C. Samaria) drawing his
attention to the earlier drafting at X of Memo (D) and saying
that he will be dealing with it too late to be made.

30.12.46

Seen, J.W. 30.12.46.

Municipal Auditor.

I shall be grateful for your
comments on folio 10, (containing the
observations of D.C. Samaria on your
report on Tullahoma Local Council
accounts.)

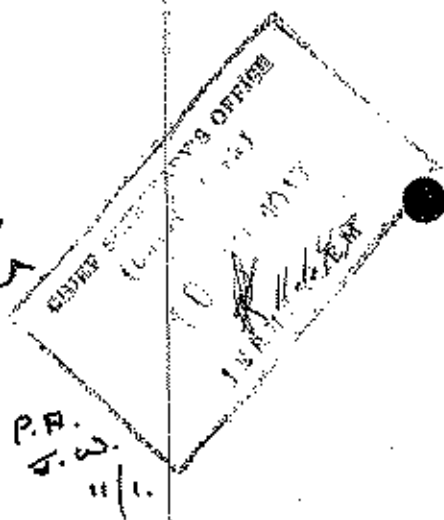
J.W. for C.S.
30.12.46.

(12) Chief Secretary.

Seen, thank you. No further comments.

9 January, 1947.
JM/CKF.

J.W. for C.S.
MUNICIPAL AUDITOR.



F/LG/115/46

Municipality of Tukharm
Municipal Auditor's
Report 1945-46

Mr. Bimbora 26.9

" 28.10.46

" 11.11.46

M. Auditor: 12.11

Mr. Bawa. 20.11

Wickel 20.12

" 25.12.46

Municipal Auditor 31.12.46

Widdowson 11.1.47

H. Thymister 2/5/47

all to F/LG/20/15/47

7/5/47

all to F/LG/20/15/47 17/1/47

GOVERNMENT OF PALESTINE.

10

IN REPLY PLEASE QUOTE

CHIEF SECRETARY'S OFFICE

NO. 723

DISTRICT COMMISSIONER'S OFFICE.

SAMARIA DISTRICT.

NABLUS.

29 DEC. 1946

JERUSALEM 29th December, 1946

Chief Secretary

With reference to your No. F/LG/115/46 dated the 20th November, 1946, on the subject of the accounts of the Municipal Corporation of Tulkarm for the year ended the 31st March, 1946, I have the honour to append hereunder, the following:-

Paragraph 6 Business Tax

The arrears for the year 45/46 recovered by now are LP. 104.

Paragraph 18 & 19

I X The Municipality printed forms to all Licences and permits according to the Auditor's instructions. As to those concerned with the Engineer were left till he will be appointed for the day have an opinion on the subject. The Engineer is by now appointed and the instructions of the Auditor will be complied with.

Paragraph 21.

The Municipality is continuing collecting water fees monthly.

PRO.

[Signature]
DISTRICT COMMISSIONER,
SAMARIA DISTRICT

F/LG/115/46.

20th November, 1946.

District Commissioner,
Samarra District.

I am directed to refer to your letter No. 723 of the 21st September, 1946, on the subject of the Accounts of the Municipal Corporation of Tulkarm for the year ended the 31st March, 1946, and to append hereunder, for your observations, a copy of the Municipal Auditor's comments on the report of the Chairman of the Municipal Commission of Tulkarm :-

"Paragraph 6. Business Tax.

It is suggested that the Corporation should be asked to report the present position. The whole of the arrears for 1945/46 should have been recovered by now.

Paragraphs 18 & 19.

The reason for a reference to the appointment of an Engineer is obscure. The proper maintenance of Licensing Registers etc. is a matter for the Accountant's and not the Engineer's Department.

Paragraph 21.

The suggestion was made in the interests of economy. The District Commissioner is free to accept or reject it."

(H. BEIDAS)
For CHIEF SECRETARY.

IN REPLY PLEASE QUOTE

NO. 723.

GOVERNMENT OF PALESTINE

(Chief Clerk)

25 SEP 1946

JERUSALEM

DISTRICT COMMISSIONER'S OFFICE.

SAMARIA DISTRICT.

NABLUS.

21st September, 1946.

Chief Secretary

Report By The Auditor on the
Accounts of the Municipal
Corporation of Tulkarm for
the year ended 31st March,
1946.

Your F/LG/115/46 to Auditor
with copy to me dated 4th
September, 1946.

4a I have the honour to transmit herewith the comments of the Chairman of the Municipal Commission of Tulkarm on paragraphs 6, 7, 8, 10, 15 and 18-21 of the Auditor's report for the year 1945/46.

2. With regard to the 10th paragraph of the Auditor's report I admit that this was most irregular - but only from an accounting point of view. I have asked the Assistant District Commissioner to explain the proper procedure to the Mayor.

3. Frankly I am surprised at the Auditor's advocacy of quarterly readings in paragraph 21 of his report and have asked the Assistant District Commissioner to advise the Mayor to continue monthly readings. If the Auditor has any special reason for his advice in this respect I shall be grateful if he would write to me direct on the subject.

Amis
DISTRICT COMMISSIONER
SAMARIA DISTRICT.

Copy to:-Assistant District Commissioner, Tulkarm
for action on paragraphs 2 and 3.

✓ ✓ Municipal Auditor

ASSISTANT DISTRICT COMMISSIONER'S OFFICE
TULKARM.

11th Sept., 1946.

(4) 9.

District Commissioner,
Samarra District.

I have the honour to refer to your letter No. 723 dated 26.8.1946, dealing with the report of the Municipal Auditor on the Tulkarm Municipal Accounts 1945/46, and to enclose two copies of the comments of the Chairman of the Municipal Commission, Tulkarm:-

"6. Shortfalls in Business Tax collection is due to this being the first time these by-laws have been applied in Tulkarm and we were confronted with many difficulties in collection.

The grant-in-aid of the Education Department was under that estimated, but for this year the estimate is increased from LP. 564 to LP. 2500.

7. VI/1 Fines and forfeitures are registered when received from the court.

VI/4 No sale of immovable property occurred during the year.

VI/6 It did not become necessary to make a contribution to the Feeding Scheme.

VI/9 The Awqaf Department did not contribute for a new cemetery owing to delay in the approval of the new Town Planning Scheme.

VI/3 No sums were received under Education - Miscellaneous.

8. The Municipality appointed two officers for control the use of entertainment stamps, but conditions are not yet satisfactory. The Police will be asked to assist in future.

10. It was anticipated that the necessary step to expropriate the land for a playing ground would have taken place before 1.4.46. That is why no provision was shown for this in the Municipal Estimates for 1946/47, as the negotiations were not completed during the year and as we were afraid that the Supplement would take a long time to be prepared and approved, and the opportunity would be lost to effect registration amicably with the owners. The sum was deposited with the Bank to be paid to prospective vendors when registered. The playing ground is registered now.

The registration of the land for the Incinerator was delayed owing to the death of one prospective vendor.

The sum of LP. 4433 was from the provision to buy the playing ground, collected as contributions deposited with the Bank under deposit account, and entered in the Municipal general accounts.

15. Arrears of Revenue as at 31st March 1946 are under collection with this year's taxes.

18-19. When ^{a new} Engineer is appointed he will be required to act according to the Auditor's comments in keeping licence registers and building permits forms and applications registers.

20. We hope to receive a certified true copy of the assessment lists as requested by the Auditor.

21. The suggestion that meter readings and collections should be made quarterly instead of monthly is a good suggestion, but I am inclined to regard it from the other point of view i.e. that arrears will be augmented and the control of meters will be relaxed. This is contrary to the general advantage."



Assistant District Commissioner,
Tulkarm.

3

F/LG/115/46.

4 September 1946.

Auditor.

I am directed to acknowledge the receipt of your letter No. 1759/131/21/1/II of the 15th August 1946 enclosing a copy of your report on the accounts of the Municipality of Tulkarm for the financial year ended the 31st March 1946, and to inform you that the report was read with interest.

(H. Beidas)
for CHIEF SECRETARY.

Copy to: District Commissioner, Samaria
(for favour of his comments on
the report).

GOVERNMENT OF PALESTINE.

TELEPHONE: Q. 4608.

IN REPLY PLEASE QUOTE

No. 1759/131/21/1/II

THE AUDIT OFFICE.

JERUSALEM.

17 AUG. 1946
P/C 9/115/46
15th August 1946.

Chief Secretary.

Subject: Municipality of Tulkarm
Municipal Auditor's
Report 1945-46.

I have the honour to enclose
for the information of His Excellency
the High Commissioner a copy of my
Report on the accounts of the
Municipality of Tulkarm for the
financial year ended the 31st March
1946.

London
ACTING MUNICIPAL AUDITOR

AW.

(1a)

REPORT BY THE AUDITOR ON THE ACCOUNTS
OF THE MUNICIPAL CORPORATION OF TULKARM
FOR THE YEAR ENDED 31ST MARCH 1946.

In accordance with Section 69(2) of the Municipal Corporation Ordinance No.1 of 1934, the following Report is submitted upon the accounts of the Municipal Corporation of TULKARM for the financial year ended the 31st March 1945.

2. The Summary of Receipts and Payments and the Statement of Assets and Liabilities are in accordance with the books of the Municipality and have been duly certified subject to any comments appearing in this Report.

E S T I M A T E S

3. The Estimates as finally approved, provided for a revenue yield of LP 24,511 and authorized expenditure not exceeding LP 31,787.

R E V E N U E

4. Actual revenue, realised during the year, ~~was~~ including a Government Grant-in-Aid of LP 1,000 and a Government Loan of LP 2,500 was LP 25,563.461 ~~as~~ or some LP 1,052 more than that estimated. Revenue not provided for in the estimates amounted to LP 35.317 ~~as~~ (Head VI, sub-head 10).

5. Excesses under sub-heads amounted to some LP 3,164, the more important being:-

	LP
Road Transport Licence Fees	484
Animal Market Fees.....	215
Water Supply Rates.....	1,233
Government Contribution to Feeding Scheme	141
Education Rate....	114
Education - Rents	276

6. Shortfalls under sub-heads amounted to some LP 2,112, the more important being:-

	LP
I/11 Business Tax.....	109
Via/4 Education Department Contribution	254

7. No revenue was collected under the following sub-heads for which estimates were framed:-

	LP
VI/1 Fines and Forfeitures	10
VI/4 Sale of Immovable Property ..	50
VI/6 Local Contribution to feeding scheme.....	500
VI/9 Contribution for a new cemetery	1000
Via/3 Education - Miscellaneous....	10

8. With reference to paragraph 9 of the Report on the 1944-45 accounts, the sale of entertainment stamps has again been very poor during the year under review, apparently due to lack of proper control over places of entertainment. This matter is therefore again brought to notice.

EXPENDITURE/-

EXPENDITURE

9. Actual expenditure amounted to LR 28,580.202 ~~mk~~ or some LR 3,207 less than the estimated and ^{revised} occurred under ^{over} sub-head, due in ~~these~~ cases to postponement of works.

10. The provision of LR 200 and LR 2,000 under Head XII, 6 (Incinerator) and 10 (Playing ground) respectively is shown in the accounts as fully spent but it was not in fact utilised during the year. The provision was intended for expropriation of land in each case but as the negotiations were not completed during the year the money was deposited with the bank on 31st March in the names of the prospective vendors. These transactions were quite irregular; the proper procedure in the case of postponement of expenditure being to obtain a revote under proper authority of the amounts required in the following financial year.

ASSETS AND LIABILITIES

ASSETS

11. Cash. The cash balance at the 31st March 1946 amounted to LR 3,050.129 ~~mk~~ and included the sum of LR 3,024.575 ~~mk~~ on current accounts with the Arab National Bank, Tulkarm. This figure has been reconciled with the Bank Statements.

12. Investments. Investments were increased from LR 3000 to LR 4000 during the year.
The securities held at 31st March have been verified consisting of the following:-

3% Defence Bonds	LR 2000
3% Fixed Deposit with the Arab National Bank, Tulkarm.	LR 2000

LIABILITIES

13. Deposits. Deposits at 31st March 1946 amounted to LR 538.687 ~~mk~~, comprising of:-

	<u>LR</u> <u>mk</u>
Building Permit Deposits	124.187
Water Consumers' Deposits	389.500
Municipal Tribunal	
Court-Witness Fees	25. -

LOAN STATEMENT

14. The Corporation's liability in respect of the Government of Palestine Loan at 31st March 1946 amounted to LR 2,500 (Annexure V to this Report refers). The loan was received during the year 1945 for the purchase of ^{the} old Serai Building in Tulkarm.

ARREARS OF REVENUE

15. Arrears of revenue at 31st March 1946 amounted to LR 676.240 ~~mk~~ (see Annexure VI to this Report) and this figure has been reconciled with the individual tax payers' accounts, subject to a slight discrepancy in classification of LR 1.495 ~~mk~~ between Property Rate and Education Rate. For the purpose of reconciling the arrears at 31st March, 1947 it is suggested that the figures compiled from the taxpayers' registers should be taken as correct.

16. Arrears amounting to £ 46,265 were written-off during the year under proper authority.

G E N E R A L

17. The safe is still not built into the wall but the Chairman of the Municipal Commission has undertaken to remedy this when the Municipal office accommodation is finally decided upon.

18. It is suggested that licence registers to show renewals should be kept in the manner demonstrated by the audit examiner.

19. Building Permits are at present issued on unnumbered loose forms. It is strongly recommended that these, like all revenue-earning forms, should be printed in serially numbered books so that they can be properly controlled. It would be advisable for Building Permits to be printed in triplicate. An applications register is also recommended, showing details of applications received and of permits issued or refused.

20. Assessment Lists have hitherto been drawn up by a municipal employee from the Government assessment lists at the District Offices. It would be preferable if arrangements could be made for a certified true copy of the assessment lists to be supplied in future for Municipal use by the District Officer.

21. It is suggested, in order to lessen the volume of work involved in Water Supply accounting that meter readings and collections should be made quarterly instead of monthly as at present.



ACTING MUNICIPAL AUDITOR

15th August 1946.

AW.

MUNICIPAL CORPORATION OF

TULKARM

Summary of Receipts and Payments

for the year ended

Head	Receipts	Approved Estimate	Actual Receipts	Over the Estimate	Under the Estimate	Head	Payments
1. Rates, Licences, Taxes, etc.	3540	4020	496	480	496	1. General Admini	
2. Fees of Office, Receipts for Specific Services	8686	9203	115	517	115	2. Pensions and Gr	
3. Revenue from Municipal property	60	81	513	21	513	3. Health Services	
4. Interest	260	305	870	45	870	4. Safety Services	
5. Water supply	2600	3932	410	1332	410	5. Education	
6. Miscellaneous	4310	2838	755	126	755	6. Social Services	
7. Education	1555	1681	302	126	302	7. Engineering	
Total Ordinary Revenue	21011	22063	461	2523	706	8. Public Works Re	
7. Contribution to roads etc.	1000	1000	000			9. Repayment of Lo	
8. Grant-in-Aid by Government	1000	1000	000			(a) Loan Repaym	
Total Extraordinary Revenue	2500	2500	000			(b) Interest Ch	
9. Loan Account						10. Water Supply Ch	
						11. Miscellaneous	
						Total Ord	

Total Revenue

24511 25563 461 2523 706 1471 245

Advances
Deposits

10. 000
146. 949

Advances
Deposits
Investment

Balance on 1.4.45
Cash: In hand
At Arab National
Bank, Tulkarm

91. 067

6925. 855 7016. 922
32131. 332

Balance on 31.
Cash: In hand
At Arab
Bank, T

M. A. Bushnaq

M. A. BUSHNAQ
Accountant



Under my di
with the above acc
hereby certify it
to the remarks con

MUNICIPAL CORPORATION OF TULKARM

Annexure II

Detailed Statement of Receipts for the year ended 31st March 1946

Head & Subhead	RECEIPTS	Approved Estimate	Actual Receipts	Over the Estimate	Under the Estimate
		Rs	Rs	Rs	Rs
I. Rates, Licences, Taxes &c.					
1. Municipal Property rate					
current	2200	2139.	355		60. 645
2. Municipal rates & Arrears	100	184.	830	84. 830	
3. Building Licences	50	120.	701	70. 701	
4. Trades & Industries Licences	110	112.	500	2. 500	
5. Hawker Licences	4	4.	750		750
6. Dog Licences	5	5.	500		500
7. Sign-plates & boards	30	8.	410		1. 590
8. Public Entertainment	60	67.	000	7. 000	
9. Butcher Licences	1	1.	950		950
10. Road Transport	40 0	884.	500	484. 500	
11. Business Tax	600	491.	000		109. 000
	3540	4020.	496 651.	731	171. 235
II. Fees of office Receipts for specific services					
1. Vegetable Market fees	1200	1200.	000		
2. Animal Market fees	7000	7260.	000	260. 000	
3. Auction fees	15	27.	000	12. 000	
4. Slaughter Fees	240	455.	460	215. 460	
5. Voiding of Latrines	200	234.	000	34. 000	
6. Detention & Dest. of Animals	1	15.	600	14. 600	
7. Miscellaneous	30	11.	055		18. 945
	8686	9203.	115 536.	060	18. 945
III. Revenue from Municipal Property					
1. Rents	60	81.	513	21. 513	
	260	305.	870	45. 870	
IV. Interest					
V. Water Supply					
1. Rates	2400	3633.	910	1233. 910	
2. Connection Fees	200	298.	500	98. 500	
	2600	3932.	410	1332. 410	
VI. Miscellaneous					
1. Fines & forfeitures	10				10. 000
2. Sale of manure	200	210.	000	10. 000	
3. Sale of movable property	50	19.	150		30. 850
4. Sale of immovable property	50				50. 000
5. Gov't. Contr. to feeding scheme	500	641.	120	141. 120	500. 000
6. Local contr. to feeding scheme	500				500. 000
7. Local contr. to play ground	1500	1433.	168		66. 832
8. Educ. Dep't. contr. to play ground	500	500.	000		
9. Contr. for a new cemetery	1000				1000. 000
10. Overpayment recovered		35.	317	35. 317	
	4310	2838.	755	186. 437	1657. 682



Head and Subhead	RECEIPTS	Approved Estimate	Actual Receipts	Over the Estimate	Under the Estimate
		LR	LR	LR	LR
VI a. Education					
1. Education rate		300	414. 325	114. 325	
2. Rents		445	720. 977	275. 977	
3. Miscellaneous		10			10. 000
4. Educ. Dept. Contribution		800	546. 000		254. 000
		1555	1681. 302	390. 302	264. 000
Total Ordinary Revenue		21011	22063. 461	3164. 323	2111. 862
VIII Grant-in-aid by Gov't.					
1. Ordinary Grant		300	300. 000		
2. Special Grant		700	700. 000		
Total Extraordinary Revenue		1000	1000. 000		
IX Loan Account		2500	2500. 000		
Total Revenue		24511	25563. 461	3164. 323	2111. 862

M. A. Bushnaq
M.A. BUSHNAQ
Accountant



H. Jayousi
H. JAYOUSI
Chairman, Municipal
Commission of Tulkarm

MUNICIPAL CORPORATION OF TULKARM

Detailed Statement of Payments for the year ended 31st. March 1946

Head and Subhead	Payments	Approved Estimate	Actual Payments	Under the Estimate
		LR	LR als	LR als
I. General Administration				
1-6 Personal Enoluments		996	996. 000	
7. Contingences		2	950	1. 050
8. Transport and Travelling		70	66. 555	3. 445
9. Transport and Travelling - Mayor		30	30. 000	
10. Uniforms		142	141. 250	750
11. Furniture		100	62. 200	37. 800
12. High Cost of living Allowances		2450	2379. 940	70. 060
13. Commission to Tax Collectors		30	30. 000	
15. Municipal Elections		50	11. 450	38. 550
		3870	3718. 345	151. 655
II. Pensions and gratuities				
1. Gratuities		122	122. 000	
III. Health Services				
1-4 Personal Enoluments		368	368. 000	
5. Labourers		2300	2241. 035	58. 965
6. Scavenging		1400	1356. 831	43. 169
8. Slaughter House		50	20. 845	29. 155
8. Destr. and burial of Animals		15	14. 050	950
9. Drains and Cesspits		140	87. 020	52. 980
10. Street Watering		225	215. 242	9. 758
		4498	4303. 023	194. 977
IV. Safety Services				
1. Street lighting		550	494. 771	55. 229
2. Traffic		10	2. 750	7. 250
		560	497. 521	62. 479
V. Education				
1. Personal Enoluments		408	386. 092	21. 908
2. Constr. and repair		1350	1296. 073	53. 927
3. Miscellaneous		87	32. 000	55. 000
		1845	1714. 165	130. 835
VII. Engineering				
1-2. Personal Enoluments		280	280. 000	
3. Stores		20	8. 290	11. 710
4. Preparation of Town planning scheme		50		50. 000
		350	288. 290	61. 710
VIII. Public Works Recurrent				
1. Maint. of Road and Building		260	259. 586	414
2. Maint. of Vehicle stand		5		5. 000
3. Demolition of dangerous building		25		25. 000
4. Gardens		125	116. 200	8. 800
5. Upkeep of garden		66	58. 885	7. 115
		481	434. 671	46. 329
X. Water Supply				
1-3 Personal Enoluments		430	429. 500	500
4. Maintenance		2000	1993. 106	6. 894
		2430	2422. 606	7. 394



Head and Subhead	Payments	Approved Estimate	Actual Payments	Under the Estimate
		LE	LE	LE
XI. Miscellaneous				
1. Printing and Stationery	150	130. 640	19. 360	
2. Post Teleg. and Teleph.	40	36. 508	3. 492	
3. Rents and repairs	150	115. 276	34. 724	
4. Taxes on Municipal property	20	18. 524	1. 476	
5. Lighting and heating	7	4. 591	2. 409	
6. Burial and grants to paupers	50	50. 000		
7. Audit fees	60	40. 000	20. 000	
8. Festivals and Entertainment	80	79. 815	. 185	
9. Court fees	15	3. 000	12. 000	
10. Licence plates	7	6. 000	1. 000	
11. Town crier	10	10. 000		
12. Charitable Contribution	170	166. 000	4. 000	
13. A. R. P.	1		1. 000	
14. Feeding of poor children	1000	947. 917	52. 083	
15. Expenses on municipal property	20	17. 010	2. 990	
	<u>1780</u>	<u>1625. 281</u>	<u>154. 719</u>	
Total Ordinary Expenditure	<u>15936</u>	<u>15125. 902</u>	<u>810. 098</u>	
XII. Public Works Extraordinary				
1. Construction of roads	5000	4998. 394	1. 606	
2. Paving of squares	100	99. 620	. 380	
3. Drainage	300	288. 237	11. 763	
5. Animal Market	400	370. 270	29. 730	
6. Incinerator	200	200. 000		
8. Installation of new water supply plant	1000	10. 000	990. 000	
9. Dog kennels	250	237. 729	12. 271	
10. Playing ground	2000	2000. 000		
11. Cemetery	1000		1000. 000	
12. Compensation for constr. of roads	350		350. 000	
13. Purchase of old Serai building	2751	2750. 050	. 950	
as cost of its registration	<u>13351</u>	<u>10954. 300</u>	<u>2396. 700</u>	
XIII. Loan and Works				
1. Purchase of old Serai building	2500	2500. 000		
Total Expenditure	<u>31787</u>	<u>28580. 202</u>	<u>3206. 798</u>	

M. A. Bushnaq

M. A. BUSHNAQ

Accountant

H. Jayousi

H. JAYOUSI

Chairman, Municipal Commission
of Tulkarm

MUNICIPAL CORPORATION OF TULKARMStatement of Assets and Liabilities as at 31st March 1946

LIABILITIES		ASSETS	
Deposits	538,687	Cash In hand At Arab National Bank Tulkarm	27,554 3,024,575 3,050,129
Surplus Funds	6511,442 7050,129	Investments	4000,000 7050,129

M.A. Bushnaq
M.A. BUSHNAQ
Accountant



H. Jayousi
H. JAYOUSI

Chairman, Municipal Commission of Tulkarm

Under my direction an examination has been made of the above ^{statement} account with the books and vouchers relating thereto. I hereby certify it to be correctly stated in accordance therewith, subject to the remarks contained in my covering Report dated the 5 AUG. 1946

Stanley
as Municipal Auditor

5 AUG. 1946

MUNICIPAL CORPORATION OF TULKARMLOAN STATEMENT

From	Year	Terms	Amount Repaid		Outstanding		Expended to date		Balance in hand		Purpose
			LP	ms	LP	ms	LP	ms	LP	ms	
Government of Palestine	1945	15 years- 3 1/2 % yearly instalment of L166.66 2/3 last instalment due on 1.10.60			2,500		2,500				Purchase of old Serai Building in Tulkarm
Total Outstanding					2,500.-						Balance in hand per statement of Assets & Liabilities

SUMMARY OF ARREARS OF REVENUE

	LP	ms	LP	ms
Arrears on 1.4.45				
Assessment 45/46	335.305		3952.015	
Les: Write-offs 45/46	46.265			
Collections 45/46	3229.510		3275.775	
Arrears on 31.3.46			676.240	

M.A. Bushnaq
M.A. BUSHNAQ
Accountant



H. Jayousi
H. JAYOUSI
Chairman, Municipal Commission of Tulkarm

In so far as it is possible to ascertain from the subsidiary records of the Municipality has no other commitments or outstanding debts.

[Signature]
Municipal Auditor

15 AUG. 1946

MUNICIPAL CORPORATION OF TULKARMReconciliation of Arrears of Revenue as at 31st March 1946

Nature of Arrears	Arrears at 1.4.45	Assessment 45/46	Total	Write-offs 45/46	Collection 45/46	Total	Arrears on 31.3.46 per reconciliation	Indi per visual Accounts
Property Rates	335.305	2431.230	2766.535	39.515	2324.185	2363.700	402.835	404.330
Education Rates	=	480.480	480.480	6.750	414.325	421.075	59.405	57.910
Business Tax	=	705.000	705.000	=	491.000	491.000	214.000	214.000
Total	335.305	3616.710	3952.015	46.265	3229.510	3275.775	676.240	676.240

H. A. Bushnaq

M. A. BUSHNAQ

Accountant



H. JAYOUSI

Chairman, Municipal Commission of Tulkarm

C. S. O.

SUBJECT

Municipality of Tulkarm
Municipal Auditor's
Report 1945-46

GPP 24717-1E003-7-3-48

CONNECTED FILES

NUMBER AND YEAR

SUBJECT